

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of: PURI et al. Art Unit No.: To Be Assigned  
Serial Number: To Be Assigned Examiner: To Be Assigned  
Filing Date: To Be Assigned Att'y Docket: ORCL5543  
Title: " Methods And Systems Enabling  
The Identification Of Actual Costs  
In A Transaction Based Financial  
And Manufacturing Environment"

**POWER OF ATTORNEY AND REVOCATION OF PREVIOUS POWERS**

Hon. Assistant Commissioner for Patents,  
United States Patent and Trademark Office  
Washington, DC 20231

Sir:

Oracle corporation, a Delaware corporation having a place of business at 500 Oracle Parkway, Box 659507, certifies that to the best of its knowledge and belief it is the assignee or is entitled to ownership of the entire right, title, and interest in and to the above-referenced patent application by virtue of an Assignment filed concurrently herewith and represents that the undersigned is a representative authorized and empowered to sign on behalf of Oracle Corporation, which hereby revokes all powers of attorney previously given and appoints the following attorney: **ALAN W. YOUNG, Reg. No. 37,970**, c/o YOUNG LAW FIRM, 109 Brookside Drive, Portola Valley CA 94028 with full power of substitution and revocation, to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith.

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Assignee of Interest: **ORACLE CORPORATION**

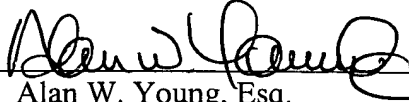
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Dated: 01/19/99

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Respectfully submitted,

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Date: Jan 21, 1999

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